East Carolina University | Board of Trustees
Audit Committee Meeting | September 19, 2013
Agenda

I.   Approval of April 18, 2013 Minutes   **Action**

II.   Internal Audit Report – Ms. Stacie Tronto

    a.   Annual Engagement Plan 2013-2014   **Action**

    b.   Chief Audit Officer Position Description   **Action**

    c.   Annual Budget   **Action**

    d.   Dashboard   Information

    e.   Certification Letters   Information

    f.   Changes to Internal Audit Act   Information

    g.   Shared Services Initiative   Information

III.   Enterprise Risk Management Report – Mr. Tim Wiseman

    a.   Top Risks AY 2012-2013   Information

    b.   ERM Activities Update   Information

IV.   Brody School of Medicine Compliance and HIPAA
        Privacy Report – Dr. Nicholas Benson

    a.   HIPAA Privacy Policies   Information

    b.   ICD-10 Implementation   Information

    c.   Meaningful Use Implementation   Information

    d.   Consultation   Information

    e.   Changes in Office   Information

V.   Research Compliance Report – Dr. Ron Mitchelson   Information

VI.   Other Business

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Session	Audit
Responsible Person	Mark Copeland
Agenda Item	I. Approval of April 18, 2013 Minutes
Item Description	
Comments	
Action Requested	Approval of Minutes
Disposition	
Notes	

DRAFT

Committee members present: Ken Chalk (Chair), Carol Mabe, Deborah Davis, Joel Butler, Steve Jones

Others present: Chancellor Ballard, Phyllis Horns, Rick Niswander, Ron Mitchelson, Donna Payne, John Chinn, Hiromi Sanders, Kitty Wetherington, John McGough, Nicholas Benson, Micki Jernigan, Tim Wiseman, Steve Duncan, Jilayne Erwin, Philip Rogers, Stacie Tronto, and Wayne Poole

Ken Chalk, Chair of the Audit Committee, convened the meeting at 3:17PM. Mr. Chalk read the conflict of interest provisions as required by the State Government Ethics Act. Mr. Chalk asked if anyone would like to declare a conflict of interest. Hearing none, he asked for the approval of the minutes for the February 21, 2013 committee meeting.

At 3:19PM, the committee went into closed session to discuss confidential matters that are protected by statute.

At 4:15PM, the closed session ended and the open committee meeting resumed.

<u>Action Item</u>: The minutes of the February 21, 2013 meeting were approved with no changes.

Dr. Ron Mitchelson, Interim Vice Chancellor for Research and Graduate Studies, and John Chinn, Director of the Office of Research Compliance Administration, provided the **Research Compliance** Report.
- The Assistant Director for the Office of Research Compliance, Ms. Hiromi Sanders, was introduced. John Chinn stated that she is working towards her compliance officer certification
- Mr. Chinn reported that his last day is 7/11/13, although he intends to remain available if questions arise. Dr. Mitchelson thanked Mr. Chinn for his service to the University. Mitchelson stated that he hopes to have Chinn's replacement on board by 8/1/13.
- Mr. Chalk thanked John Chinn, on behalf of the committee, for his hard work and dedication to ECU.

Dr. Nicholas Benson, Vice Dean, BSOM, and Micki Jernigan, BSOM Chief Compliance Officer and University HIPAA Privacy Officer, updated the committee on the **BSOM Compliance** Office.
- Dr. Benson reported that he has engaged an external consultant to review the current projects, staffing, and structure of the BSOM Compliance Office. This review along with the report available from the Association of American Medical Colleges (AAMC), now allow benchmarking of the BSOM Compliance Office with similar academic medical centers.
- AAMC Survey – Dr. Benson reviewed the survey results in detail with the committee. Overall, 110 institutions responded to the survey. The survey revealed that the BSOM Compliance office is positioned about where it should be with regard to the resources (FTEs and budget) allocated to our healthcare compliance operation. (With the understanding that two additional billing compliance positions will be filled. If these positions are not approved and filled, then the BSOM Compliance office will not have resources dedicated to billing compliance that other similar institutions have.) Peer institutions are based on the annual clinical revenues, annual patient encounters, and total number of billing providers.
- Consultant Visit – Dr. Benson briefed the committee on the preliminary results from a recent visit by consultant Stephanie Sharp. Ms. Sharp visited the University over a two-day period to review the BSOM Compliance office. She visited with numerous faculty members, department chairs, administrators, and audit committee members. In summary, the preliminary conclusions communicated by the consultant are positive and reference the BSOM culture of compliance. The consultant noted the recent challenges facing the University's billing compliance efforts due to staff turnover. (These had

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Mendenhall Student Center Great Room 3

previously been noted by Internal Audit and by Ms. Jernigan.) The consultant's final report should be available at the next committee meeting.

- Compliance Office Staffing Update – Ms. Jernigan stated that a former coder was promoted into the Billing Compliance Manager position, and the office is currently screening candidates for the vacated coder position. The office is also hoping to be able to post an Executive Assistant position soon.
- Compliance and HIPAA Privacy Update – Ms. Jernigan distributed a revised CY 2013 Compliance and HIPAA Privacy workplan. This document included the actual hours to date on the office's projects, and follows the same format that is used for the annual Internal Audit Plan. Ms. Jernigan anticipates bringing proposed changes to the committee for review and approval as they arise. Mr. Chalk stated that the committee appreciates the format of the plan and the clarity that it provides to allow the committee to see the healthcare compliance priorities for the year.

Tim Wiseman, Assistant VC for Enterprise Risk Management, provided the **ERM update**.
- Mr. Wiseman reported that the 2013 ERM risk survey results have been received and are being prioritized. These will be provided to Internal Audit for inclusion in the annual risk-based audit plan development process. Mr. Wiseman will present the consolidated results to the committee at the next meeting.
- Mr. Wiseman reported that he has been engaged in several consultations with various departments. Of specific note is the University's work with regard to wide-ranging social media risks. The workgroup includes numerous offices, including ERM, Public Relations, technical staff, and others. Ms. Davis and the other committee members asked Mr. Wiseman to ensure that the workgroups consider the healthcare risks associated with social media and coordinate with Ms. Jernigan or someone else in Health Sciences regarding this matter.
- Mr. Wiseman is engaged with other units across the University in investigating training management systems that may meet the University's need.

Stacie Tronto, Director of Internal Audit, provided the **Internal Audit update**.
- Ms. Tronto stated that she has been assigned as the team lead of a five-member group that will be developing standards and KPIs for IA shops across the UNC system. For now, the idea of having all IA shops formally report to UNC-GA instead of to their respective audit committees has been tabled. This is contingent on the successful establishment of (and adherence to) standards and KPIs, and collaboration of IA shops across the system. In this model, ECU may be asked to provide IT audit and/or investigative assistance to some schools with smaller audit shops. Mr. Chalk commended the work of Ms. Tronto and her team, and stated that her selection to lead this endeavor for the UNC System speaks very highly of ECU and the Internal Audit shop under Ms. Tronto's leadership.
- Ms. Tronto presented the Internal Audit Dashboard (FY 2013 YTD, as of 3/26/13)
  - o 39% of the audit plan is complete (several other projects are complete and are only pending the reports being issued); 45% of audit plan in progress
  - o Direct Audit hours remain at 78% as they were through the previous update (target is 70%)
  - o Completion rate for management corrective actions is 90% (the incomplete items are all in Continuing Studies. Dr. Niswander is ensuring that these items are addressed.)
- **Action Item**: The committee approved revisions to the 2012-2013 Audit Plan as amended during the meeting

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- o The Stark Law and University Data Storage engagements were cancelled. (Stark Law preliminary work revealed that the controls in place appear to mitigate the risks involved, and additional review is not required. The work that was planned for the Data Storage audit is being covered by an external consultant that ITCS has engaged.)
- o The Volunteers, Minors, and Non-University Sponsored Events on Campus engagement is replaced with a more comprehensive review of all non-Athletics Camps and Clinics Operational and Compliance engagement.
- Ms. Tronto reported that IA, in collaboration with the Registrar and Student Development offices, recently completed a second review of student athletes' course schedules and grading. The high-level review revealed no evidence of course clustering (course sections with heavy populations of student athletes) or irregular grading patterns.

Other Business – No other business was discussed

The Audit Committee meeting was adjourned at 5:03PM.
-----Respectfully submitted by Wayne Poole

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Audit Committee Meeting | September 19, 2013

Session	Audit
Responsible Person	Ms. Stacie Tronto
Agenda Item	II. Internal Audit Report a. Annual Engagement Plan 2013-2014
Item Description	
Comments	Action
Action Requested	Committee approval of 2013-2014 annual engagement plan
Disposition	
Notes	

Description	Budget Status	Budgeted Hours	%age of Total	Risk Ranking
Operational Audits:				
Human Resources	WIP	450	3%	High
Purchasing - Port	WIP	450	3%	High
Athletics - Operational	WIP	400	3%	High
University Camps	WIP	500	3%	High
Payroll (Integrated Audit: IT/Operational/Compliance)	CYP	700	5%	High
Pharmacy Services - BSOM (Integrated Audit: IT/Operational/Compliance	CYP	700	5%	High
Dental Clinics - CSLC (Integrated Audit: IT/Operational/Compliance)	CYP	700	5%	High
ECU Physicians Manual	CYP	200	1%	High
Construction Projects	CYP	700	5%	High
Total Operational Audit Hours		**4800**	**33%**	
Compliance Audits:				
See Operational Audits Listed as Integrated			0%	
Total Compliance Audit Hours		**0**	**0%**	
Information Technology Audits:				
ITCS Logging and Monitoring	CYP	300	2%	High
Consultant Firewall Review	CYP	200	1%	High
2014 IT Disaster Recovery/Business Continuity	CYP	180	1%	High
Network Access Controls Implementation Review	CYP	200	1%	High
Oxygen Internal Cloud Implementation Review	CYP	200	1%	High
Mobile Device Implementation Review	CYP	200	1%	High
Total Information Technology Audit Hours		**1280**	**9%**	
Special Reviews:				
Special Reviews - Pending	CYP	1280	9%	NA
Total Special Review Audit Hours		**1280**	**9%**	
Follow-Up Reviews:				
University Policy Manual (L08031)	CYP	20	0%	High
3rd FollowUp Continuing Studies (A09026)	CYP	40	0%	High
2nd FollowUp Student Pay (A11005)	CYP	40	0%	High
University Collections Process (A11030)	CYP	100	1%	High
Facilities Use (A12014)	CYP	100	1%	High
Clery Act (A13010)	CYP	60	0%	High
EEOC Personnel File/Data Review (A13011)	CYP	10	0%	High
Emergency Notification System (A13001)	CYP	60	0%	High
Clinical Trials (A12029)	CYP	120	1%	High
Ryan White Grant (A13017)	CYP	120	1%	High
HIPAA Security (A12035)	CYP	160	1%	High
Athletic Camps (A12021)	CYP	100	1%	High
Ledonia Wright (L13042)	CYP	20	0%	Med
CSDI (L13038)	CYP	40	0%	Med
Total Follow-Up Review Audit Hours		**990**	**7%**	

Budget Status:
BF = Brought Forward From Previous Year's Plan
AYP = Added to Current Year Plan
CYP = Current Year Plan
CYP-B = Current Year Plan (Budgeted under Special Reviews - Pending)
WIP = Work-In-Progress

Description	Budget Status	Budgeted Hours	%age of Total	Risk Ranking
Other/Special Projects:				
Consultations	CYP	1830	13%	NA
Committees	CYP	460	3%	NA
Risk Assessment/Audit Planning 2014-2015	CYP	100	1%	NA
Test/Implement X1 Discovery	CYP	60	0%	NA
Test/Implement EnCase Enterprise	CYP	120	1%	NA
Total Other/Special Project Hours		**2570**	**18%**	
Total Direct Audit Hours		**10920**	**75%**	
Administration	CYP	875	6%	NA
Leave	CYP	2185	15%	NA
Professional Development	CYP	580	4%	NA
Total Indirect Audit Hours:		**3640**	**25%**	
Grand Total Audit Hours		**14560**	**100%**	

Management Consults:
CITE Work Model - WIP
Health Sciences Leave Policy - WIP
Boating and Diving Safety - CYP
IGCC - CYP

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Chancellor/Date

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ECU BOT Audit Committee Chair/Date

Budget Status:
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East Carolina University | Board of Trustees
Audit Committee Meeting | September 19, 2013

Session	Audit
Responsible Person	Ms. Stacie Tronto
Agenda Item	II. Internal Audit Report b. Chief Audit Officer Posisition Description
Item Description	
Comments	Action
Action Requested	Committee approval of the chiefaAudit officer position Description
Disposition	
Notes	

Chief Audit Officer
Position Description

Primary Purpose of Unit: The primary purpose of the Office of Internal Audit and Management Advisory Services is to provide independent, objective assurance and consulting services designed to add value and improve the University's operations. It helps the University accomplish its strategic objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Primary Purpose of Position: The primary purpose of the Chief Audit Officer is to oversee the Office of Internal Audit and Management Advisory Services to ensure it adds values to the University by providing objective and relevant assurance and consulting services that contributes to the effectiveness and efficiency of governance, risk management, and control processes of the University. This position reports administratively to the Chancellor and functionally to the ECU Board of Trustees Audit Committee.

Position Responsibilities:

1. Ensure the internal audit activity conforms to the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing (Standards).*
2. Ensure the internal audit activity adheres to the IIA's *Code of Ethics* and *Rules of Conduct* that includes integrity, objectivity, confidentiality, and competency.
3. Promote and cultivate strategic relationships and collaboration with senior leaders, board members, and external constituents.
4. Ensure the independence and objectivity of the internal audit activity and that the activity is carried out with proficiency and due professional care.
5. Promote the continued growth of internal audit staff through professional certifications, professional memberships, and continuing education development opportunities.
6. In collaboration with the Chancellor and the Audit Committee, establish an internal audit charter that is compatible with the Audit Committee charter and consistent with the *Standards*.
7. Establish written policies and procedures to guide the internal audit activity.
8. Establish an annual risk-based audit plan to determine the priorities of the internal audit activity that is based on an effective and efficient risk assessment methodology that includes the input of senior leaders and Enterprise Risk Management.
9. Ensure the risk-based audit plan is communicated to senior leaders and approved by the Chancellor and the Audit Committee.
10. Oversee the execution of the risk-based audit plan that includes operational, compliance, information technology, and investigative reviews as well as special projects, consultations, and committee representation.

11. Ensure resources of the internal audit activity are appropriate, sufficient, and effectively deployed to achieve the approved risk-based audit plan.
12. Provide management advisory services as requested by senior leaders and management.
13. Ensure the internal audit activity receives an external quality assurance assessment at least every five years.
14. Ensure the internal audit activity is quality-oriented by conducting ongoing and periodic internal quality assessments.
15. Coordinate internal audit activities with other internal and external assurance providers to ensure adequate coverage of the University and to alleviate duplication of effort.
16. Establish key performance indicators (KPIs) for the internal audit activity and report the results of the KPIs to senior leaders, the Chancellor, and the Audit Committee.
17. Review and authorize the publication of audit reports including the recommendations for improvement.
18. Ensure published audit reports are communicated to the appropriate personnel.
19. Establish an effective follow-up process to ensure that management has implemented the recommendations for improvement.
20. Ensure all reporting requirements of UNC General Administration and the Council of Internal Auditing have been met as it relates to internal audit.
21. Provide support to the Audit Committee by coordinating and preparing meeting agendas and minutes.
22. Keep abreast of emerging trends, technological advancements, and implement best practices with regard to internal audit.
23. As the designated Audit Liaison Officer, coordinate external audits with State and Federal agencies and follow-ups on any recommendations.

Qualifications: Masters degree and five years of progressive responsibility in a directly related field. CPA or CIA required. CISA or CFE preferred.

Approved:

_____
Chancellor/Date

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ECU BOT Audit Committee Chair/Date

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Audit Committee Meeting | September 19, 2013

Session	Audit
Responsible Person	Ms. Stacie Tronto
Agenda Item	II. Internal Audit Report c. Annual Budget
Item Description	
Comments	Action
Action Requested	Committeee approval of the Annual Budget for the Office of Internal Audit
Disposition	
Notes	

East Carolina University
Office of Internal Audit
Financial Data

	FY 2005-2006 As of 06/30/06	FY 2006-2007 As of 06/30/07	FY 2007-2008 As of 06/30/08	FY 2008-2009 As of 06/30/09	FY 2009-2010 As of 06/30/10	FY 2010-2011 As of 06/30/11	FY 2011-2012 As of 06/30/12	FY 2012-2013 As of 06/30/13
Salaries	$ 327,163	$ 380,153	$ 416,451	$ 417,809	$ 436,787	$ 458,997	$ 470,363	$ 520,672
Benefits	67,359	73,922	88,231	88,110	96,633	113,058	126,962	147,439
Total Labor Expenses	$ 394,521	$ 454,075	$ 504,682	$ 505,919	$ 533,420	$ 572,055	$ 597,326	$ 668,110
Office Supplies	2,414	2,687	2,211	1,071	2,169	2,189	625	919
Reference Materials	5,094	3,520	2,875	2,546	1,680	4,179	1,663	1,019
Training	9,434	14,415	15,696	15,049	12,391	7,706	12,156	17,299
Membership Dues	1,650	1,970	1,995	2,456	2,847	4,026	5,354	5,888
Telephone, Copies, Postage	1,834	1,650	1,548	1,322	2,600	3,863	4,018	5,318
Office Equipment	724	593	1,136	1,079	2,000	4,073	-	750
Other	-	-	273	-	-	-	7,347	1,038
Total Operating Expenses	$ 21,151	$ 24,835	$ 25,733	$ 23,523	$ 23,687	$ 26,036	$ 31,162	$ 32,231
Total Labor & Operating Expenses	$ 415,672	$ 478,909	$ 530,415	$ 529,442	$ 557,107	$ 598,091	$ 628,488	$ 700,341
Quality Assurance Review (One Time)	13,399	8,763				17,988	-	-
Relocation of Office (One Time)	29,826	-					-	-
Leadership Training Course (One Time)					6,000		-	-
Computer (One Time)					1,800		-	1,003
NAS Storage (One Time)							3,000	4,599
Training (One Time)							8,200	-
Shredder (One Time)								1,785
ActiveData for Excel (One Time)								1,565
Total One Time Expenses	$ 43,225	$ 8,763	$ -	$ -	$ 7,800	$ 17,988	$ 11,200	$ 8,952
Grand Total of Expenses	$ 458,897	$ 487,672	$ 530,415	$ 529,442	$ 564,907	$ 616,079	$ 639,688	$ 709,293
FTE's	6	6	6	6	6	7	7	7

Note: Our annual operating budget will be approximately $30,250 based on a tentative budget reduction of $2,500 for FY 2013-2014.

Approved:

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Chancellor/Date

_____
ECU BOT Audit Committee Chair/Date

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Session	Audit
Responsible Person	Ms. Stacie Tronto
Agenda Item	II. Internal Audit Report d. Dashboard
Item Description	
Comments	Information
Action Requested	
Disposition	
Notes	

Internal Audit Dashboard

Completion of Audit Plan: Completed vs. Planned Audits

Status of Audit Plan	Number of Audits	Percent of Total Plan	
Completed	46	**85%**	Goal = 80%
In Process	6	11%	
Pending	2	4%	
Total	**54**	**100%**	

Staff Utilization: Direct vs. Indirect Hours

Direct Hours	**79%**	Goal = 70%
Indirect Hours	21%	

Consultations

	Number	% of Audit Plan
Consultations	144	21%

Management's Corrective Actions

Observations by Division:	Completed	Outstanding	% Complete	% Outstanding
Academic Affairs	10	6	63%	38%
Administration and Finance	14	0	100%	0%
Athletics	1	0	100%	0%
Chancellor	3	0	100%	0%
Health Sciences	29	0	100%	0%
Research and Graduate Studies	0	0	100%	0%
Student Life	6	0	100%	0%
University Advancement	0	0	100%	0%
Total Observations	**63**	**6**		
Total Percentages	**91%**	**9%**		

Goal = 90%

As of 06/30/13

Office of Internal Audit
Summary of Observations
FYE 2009 - 2013
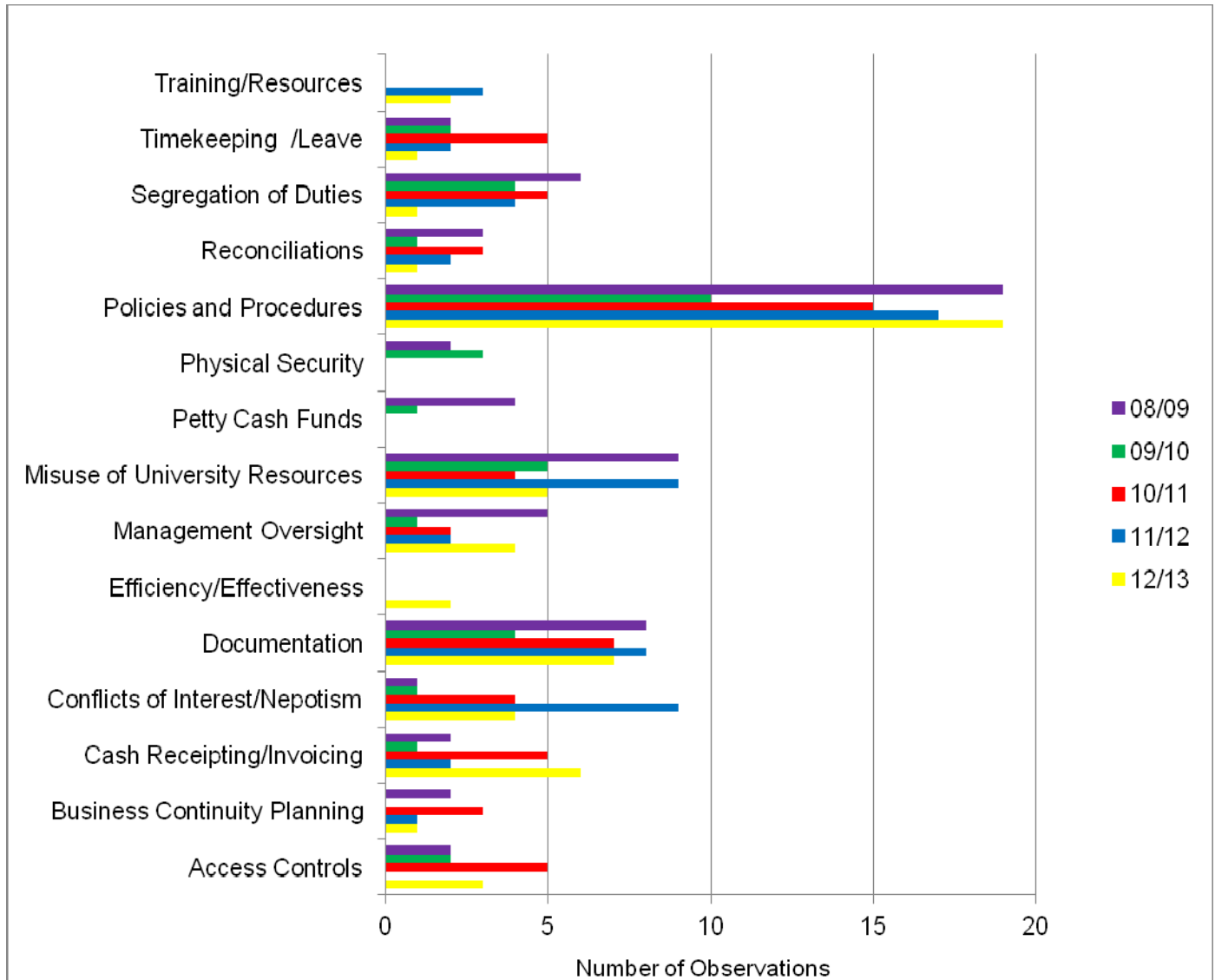
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Session	Audit
Responsible Person	Ms. Stacie Tronto
Agenda Item	II. Internal Audit Report e. Certification Leters
Item Description	
Comments	Information
Action Requested	
Disposition	
Notes	

East Carolina University

Office of Internal Audit
and Management
Advisory Services
1704-B Arlington Boulevard
Mail Stop 308
East Carolina University
Greenville, NC 27858-4353

252-328-9025 office
252-328-4340 fax

Trustees Audit Committee
Certification Letter
August 12, 2013

Mr. Peter Hans, Chair
UNC Board of Governors
P. O. Box 2688
Chapel Hill, North Carolina 27515-2688

Dear Mr. Hans:

In accordance with the Best Financial Practices Guidelines adopted by the Board of Governors in November 2005, I confirm that the Board of Trustees (BOT) Audit Committee of East Carolina University is in compliance with the following (any exceptions must be identified and explained in an accompanying statement):

1. Met at least four times this year.

2. Reviewed the results of the annual financial audit with representatives of the State Auditor's Office and discussed corrective actions, if needed.

3. Discussed the results of any other audit performed and report/management letter (i.e. information system audits, investigative audits, etc.) issued by the North Carolina Office of the State Auditor with representatives of the State Auditor, the Director of Internal Audits or appropriate campus official.

4. For any audit finding contained within a report or management letter issued by the State Auditor, reviewed the institution's corrective action plan and the report of the internal auditor on whether or not the institution has made satisfactory progress in resolving the deficiencies noted, in accordance with North Carolina General Statute 116-30.1 as amended.

5. Reviewed all audits and management letters of University Associated Entities as defined in Section 600.2.5.2 [R] of the UNC Policy Manual.

6. Received and reviewed quarterly reports from the institution's Director of Internal Audit that, at a minimum, reported material (significant) reportable conditions, the institution's corrective action plan for these conditions and a report once these conditions have been corrected.

7. Received, reviewed, and approved, at the beginning of the audit cycle, the annual audit plan for the internal audit department.

8. Received and reviewed, at the end of the audit cycle, a comparison of the annual audit plan with internal audits performed by the internal audit department.

I further attest the following:

1. The institution's Director of Internal Audit reports directly to the Chancellor with a clear and recognized reporting relationship to the chair of the BOT Audit Committee.

2. The Audit Committee charter defines appropriate roles and responsibilities. One of these responsibilities is the assurance that the institution is performing self-assessments of operating risks and evaluations of internal controls on a regular basis.

3. Internal audit functions are carried out in a way that meets professional standards.

4. The institution's Director of Internal Audit forwarded copies of both the approved audit plan and the summary of internal audit results, including any material reportable conditions and how they were addressed, to UNC General Administration in the prescribed format.

W. Kendall Chalk
Chair of BOT Audit Committee
W. Kendall Chalk

Director of Internal Audit
Certification Letter
August 13, 2013

Mr. Peter Hans, Chair
UNC Board of Governors
P. O. Box 2688
Chapel Hill, North Carolina 27515-2688

Dear Mr. Hans,

As Director of Internal Audit at East Carolina University, I confirm that we are in compliance with the following (any exceptions must be identified and explained in an accompanying statement):

1. Met and updated the BOT Audit Committee at least four times this year.

2. Attended the financial audit exit conference conducted by the State Auditor's Office.

3. Discussed the results of any other audit performed and report/management letter (i.e. information system audits, investigative audits, etc.) issued by the North Carolina Office of the State Auditor with either the State Auditor's Office or appropriate campus official.

4. I report directly to the Chancellor with a clear and recognized reporting relationship to the chair of the BOT Audit Committee.

5. The audit plan was constructed with the consideration of risk and potential internal control deficiencies and included any audits outlined by the UNC General Administration (UNCGA).

6. Ensured that all internal audits were planned, documented and executed in accordance with professional standards.

7. Forwarded copies of both the approved audit plan and the summary of internal audit results to UNCGA in the prescribed format and updated the BOT Audit Committee for completion.

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Director of Internal Audit

East Carolina University | Board of Trustees
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Session	Audit
Responsible Person	Ms. Stacie Tronto
Agenda Item	II. Internal Audit Report f. Changes to Internal Audit Act
Item Description	
Comments	Information
Action Requested	
Disposition	
Notes	

Tronto, Stacie

It's official.   Session Law 2013-406 is the modification to the internal audit act. Highlights of the Session Law include:

- Expansion of the law to include all institutions, boards, commissions, and authorities that are units of the executive branch of State government.
- Repeals the mandated experience and education requirements from law and requires the Office of State Human Resources, in consultation with the Council of Internal Auditing, to establish the minimum education and experience requirements for internal audit positions.
- Expands the Internal Audit Director reporting requirement.
- Additional section on Confidential Work Papers
- Additional section on Obstructing an audit.

To see the amendments to the Internal Audit Act, click on the link below.

http://www.ncga.state.nc.us/Sessions/2013/Bills/House/PDF/H417v5.pdf

I would like to thank Representative Hastings, State Controller McCoy, State Auditor Wood, and Ben McLawhorn for all their time and effort to ensure the passage of this bill.

Barbara

Barbara Baldwin, CPA, CIA, CICA
Assistant State Budget Officer/Internal Audit Director
Management Evaluation and Audit
Office of State Budget and Management
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SESSION LAW 2013-406
HOUSE BILL 417

AN ACT TO MODIFY THE INTERNAL AUDITING STATUTES APPLICABLE TO LARGE STATE DEPARTMENTS AND THE UNIVERSITY SYSTEM.

The General Assembly of North Carolina enacts:

SECTION 1. Article 79 of Chapter 143 of the General Statutes reads as rewritten:
"Article 79.
"Internal Auditing.
"§ 143-745. Definitions; intent; applicability.
    (a)   For the purposes of this section:
        (1)   "Agency head" means the Governor, a Council of State member, a cabinet secretary, the President of The University of North Carolina, the President of the Community College System, the State Controller, and other independent appointed officers with authority over a State agency.and the Superintendent of Public Instruction. The agency head for the Department of Public Instruction shall be the State Board of Education.
        (2)   "State agency" means each department created pursuant to Chapter 143A or 143B of the General Statutes, and includes all institutions, boards, commissions, authorities, by whatever name, that is a unit of the executive branch of State government, including The University of North Carolina, and the Department of Public Instruction.Community Colleges System Office. The term does not include a unit of local government.
    (b)   This Article applies only to a State agency that:
        (1)   Has an annual operating budget that exceeds ten million dollars ($10,000,000);
        (2)   Has more than 100 full-time equivalent employees; or
        (3)   Receives and processes more than ten million dollars ($10,000,000) in cash in a fiscal year.
"§ 143-746. Internal auditing required.
    (a)   Requirements. – A State agency shall establish a program of internal auditing that:
        (1)   Implements Promotes an effective system of internal controls that safeguards public funds and assets and minimizes incidences of fraud, waste, and abuse.
        (2)   Ensures Determines if programs and business operations are administered in compliance with federal and state laws, regulations, and other requirements.
        (3)   Reviews the effectiveness and efficiency of agency and program operations and service delivery.
        (4)   Periodically audits the agency's major systems and controls, including:
            a.   Accounting systems and controls.
            b.   Administrative systems and controls.
            c.   Electronic data processingInformation technology systems and controls.
    (b)   Internal Audit Standards. – Internal audits shall comply with current Standards for the Professional Practice of Internal Auditing issued by the Institute for Internal Auditors or, if appropriate, Government Auditing Standards issued by the Comptroller General of the United States.
    (c)   Appointment and Qualifications of Internal Auditors. – Any internal auditor employed by a State agency shall at a minimum have a bachelor's degree from an accredited college or university and:Any State employee who performs the internal audit function shall

meet the minimum qualifications for internal auditors established by the Office of State Personnel, in consultation with the Council of Internal Auditing.

~~(1)   Certification or licensure as a certified public accountant, certified internal auditor, certified fraud examiner, certified information systems auditor, professional engineer, or attorney; or~~

~~(2)   A minimum of five years' experience in internal or external auditing, management consulting, program evaluation, management analysis, economic analysis, industrial engineering, or operations research.~~

(d)   Director of Internal Auditing. – The agency head shall appoint a Director of Internal Auditing who shall report ~~to~~to, as designated by the agency head, (i) the agency ~~head and shall not report to any employee subordinate to the agency head.~~head, (ii) the chief deputy or chief administrative assistant, or (iii) the agency governing board, or subcommittee thereof, if such a governing board exists. The Director of Internal Auditing shall be organizationally situated to avoid impairments to independence as defined in the auditing standards referenced in subsection (b) of this section.

(e)   If a State agency has insufficient personnel to comply with this section, the Office of State Budget and Management shall provide technical assistance.

"§ 143-747. Council of Internal Auditing.

(a)   The Council of Internal Auditing is created, consisting of the following members:

(1)   The State Controller who shall serve as Chair.

(2)   The State Budget Officer.

(3)   The Secretary of Administration.

(4)   The Attorney General.

(5)   The Secretary of Revenue.

(6)   The State Auditor who shall serve as a nonvoting member. The State Auditor may appoint a designee.

(b)   The Council shall be supported by the Office of State Budget and Management.

(c)   The Council shall:

(1)   Hold ~~its first meeting before November 1, 2007, and thereafter~~meetings at the call of the Chair or upon written request to the Chair by two members of the Council.

(2)   Keep minutes of all proceedings.

(3)   Promulgate guidelines for the uniformity and quality of State agency internal audit activities.

(4)   Recommend the number of internal audit employees required by each State agency.

(5)   Develop internal audit guides, technical manuals, and suggested best internal audit practices.

(6)   Administer an independent peer review system for each State agency internal audit activity; specify the frequency of such reviews consistent with applicable national standards; and assist agencies with selection of independent peer reviewers from other State agencies.

(7)   Provide central training sessions, professional development opportunities, and recognition programs for internal auditors.

(8)   Administer a program for sharing internal auditors among State agencies needing temporary assistance and assembly of interagency teams of internal auditors to conduct internal audits beyond the capacity of a single agency.

(9)   Maintain a central database of all annual internal audit plans; topics for review proposed by internal audit plans; internal audit reports issued and individual findings and recommendations from those reports.

(10)   Require reports in writing from any State agency relative to any internal audit matter.

(11)   If determined necessary by a majority vote of the council:

a.   Conduct hearings relative to any attempts to interfere with, compromise, or intimidate an internal auditor.

b.   Inquire as to the effectiveness of any internal audit unit.

c.   Authorize the Chair to issue subpoenas for the appearance of any person or internal audit working papers, report drafts, and any other

pertinent document or record regardless of physical form needed for the hearing.

(12) Issue an annual report including, but not limited to, service efforts and accomplishments of State agency internal auditors and to propose legislation for consideration by the Governor and General Assembly.

"**§ 143-748. Confidentiality of internal audit work papers.**

Internal audit work papers are confidential except as otherwise provided in this section or upon subpoena issued by a duly authorized court. A published internal audit report is a public record as defined in G.S. 132-1 to the extent it does not include information which is confidential under State or federal law or would compromise the security of a State agency. An internal auditor shall maintain for 10 years a complete file of all audit reports and reports of other examinations, investigations, surveys, and reviews conducted under the internal auditor's authority. Audit work papers and other evidence and related supportive material directly pertaining to the work of the internal auditor's office shall be retained in accordance with Chapter 132 of the General Statutes. Unless otherwise prohibited by law and to promote intergovernmental cooperation and avoid unnecessary duplication of audit effort, audit work papers related to released audit reports shall be made available for inspection by duly authorized representatives of the State and federal government in connection with some matter officially before them.

"**§ 143-749. Obstruction of audit.**

It shall be a Class 2 misdemeanor for any officer, employee, or agent of a State agency subject to the provisions of this Article to willfully make or cause to be made to a State agency internal auditor or the internal auditor's designated representatives any false, misleading, or unfounded report for the purpose of interfering with the performance of any audit, special review, or investigation or to hinder or obstruct the State agency internal auditor or the internal auditor's designated representatives in the performance of their duties."

SECTION 2. This act is effective when it becomes law. G.S. 143-749, as enacted in Section 1 of this act, applies to offenses committed on or after December 1, 2013.

In the General Assembly read three times and ratified this the 26th day of July, 2013.

s/ Philip E. Berger
    Senate President Pro Tempore

s/ Thom Tillis
   Speaker of the House of Representatives

s/ Pat McCrory
    Governor

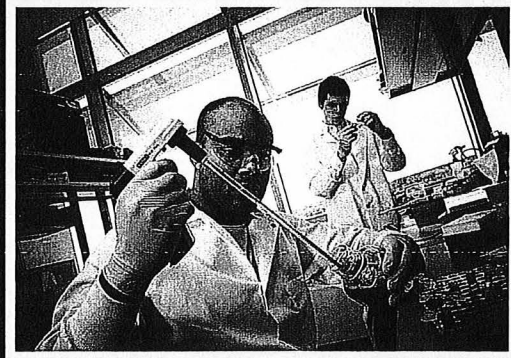Approved 10:50 a.m. this 23rd day of August, 2013

East Carolina University | Board of Trustees
Audit Committee Meeting | September 19, 2013

Session	Audit
Responsible Person	Ms. Stacie Tronto
Agenda Item	II. Internal Audit Report g. Shared Servvices Initiative
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OUR TIME OUR FUTURE
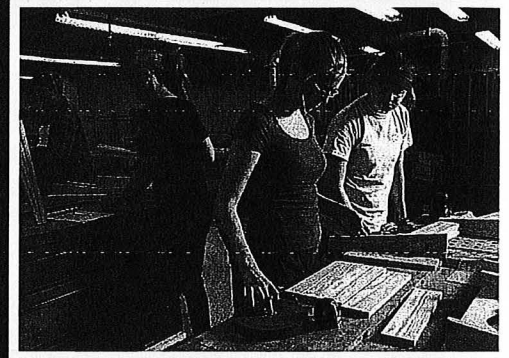
THE UNC COMPACT WITH NORTH CAROLINA

STRATEGIC DIRECTIONS
2013-2018

OURTIMEOURFUTURE

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GOAL 4

MAXIMIZING EFFICIENCIES

In these and other ways, our campuses must adapt to be more nimble, efficient, and responsive, while remaining true to UNC's three-part mission of teaching, research and scholarship, and public service. To that end, the Board of Governors should examine the assigned missions of its 17 campuses from a holistic perspective to ensure that the programs and resources of all institutions serve the state and its regions in ways that complement each other, maximize resources, and avoid unnecessary duplication. Given continued strains on state and federal budgets and lingering economic uncertainties, President Ross has asked that General Administration staff continue to identify other potential savings opportunities. In February 2012, General Administration staff approached the Office of State Budget and Management (OSBM) for its assistance in analyzing additional efficiency options. Collaborative brainstorming sessions and interviews with subject-matter experts within General Administration, with inter-agency councils, and with campus officials helped frame how prospective shared services and other initiatives would be evaluated for future implementation. A team of consultants from McKinsey & Co. was also engaged to gather data, analyze UNC-system academic operations, and present areas where the University might consider more effective use of resources.

Potential efficiencies must be examined in terms of burden reduction, process simplification, increased effectiveness, cost savings and avoidance, and improved access to specialized capabilities. Other factors, such as the complexity and difficulty of implementing changes and achieving the value proposition, must also be taken into account. Based on these comprehensive analyses, a number of new areas for potential efficiency savings have been identified for consideration.

STRATEGIES

A. Mission review and refinement.

The Board of Governors should review and reaffirm or refine the assigned mission of each constituent institution, consistent with state needs.

Action Steps

1. Complete a review of all campus mission statements and bring any proposed changes to the Board of Governors for consideration and approval. The President will establish guidelines and a timeline for this review.

B. Operational and administrative savings.

A number of administrative and logistical tasks currently overseen by individual UNC institutions can be more efficiently and effectively accomplished on a system level, alleviating burdens on campus staff, creating opportunities for specialization, and leveraging the purchasing power of the entire University.

Action Steps

1. Maintain or implement shared services in the following areas:

   a. Residency Determination — Under the current system, applicants to UNC- campuses are evaluated for North Carolina residency status by staff located on each campus. If an applicant applies to more than one UNC institution, his or her residency determination is made by each individual institution. Because many students apply to more than one UNC institution, more than 25% of all residency reviews performed across the system are duplicative. Among these duplicative reviews, 6% yield inconsistent determinations, creating justifiable confusion for the applicants and often leading to administrative appeals that are time-consuming for prospective students and for campuses. A single, system-wide evaluation of residency status would not only eliminate redundant reviews, but also ensure consistent results for students who apply to more than one UNC campus.
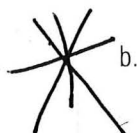
   b. Internal Audit — Currently, each UNC institution operates its own internal audit unit. The fragmentation of these units impedes the

c. Financial Aid Information Review — Federal regulations require schools to check the accuracy of the information submitted to the Free Application for Federal Student Aid (FAFSA). The verification process must be completed before financial aid can be awarded or disbursed. This task is performed for every new applicant who seeks financial aid, and it is repeated annually for all students re-applying for financial assistance. Since some students apply to more than one UNC campus, there are duplicative verification reviews conducted by multiple campuses. Establishing a shared service center to verify student-submitted family financial information could create economies of scale, particularly benefitting smaller institutions and avoiding multiple reviews of information provided by the same student.

d. Information Technology Infrastructure — Continue hosted services that allow smaller institutions access to specialist skill sets and provide the technical redundancy necessary for data backup and disaster recovery plans.

Banner hosting offers multi-site hardware and software infrastructure to operate and manage campus ERP systems. The service is offered (at cost) to all interested institutions. Currently six campuses participate, another is transitioning in, and three others are preparing business case analyses to determine if they will join the cooperative.

Dynamic critical file back-up and disaster/recovery services are offered to all institutions with Banner ERP systems. The service is duplicated at two locations to offer a maximum level of disaster/recovery protection. Services are currently provided to nine institutions, with several more under consideration.

A central pool of quality technicians, including Oracle data base administrators and UNIX/Linux operating system administrators, is made available to ten UNC institutions that have had difficulty recruiting and retaining highly skilled IT personnel.

Expanded implementation of these services going forward will enable our campuses to continue streamlining IT operations.

2. Strategic sourcing — The University can extend savings and considerably strengthen its buying power by purchasing common commodities in cooperation with state government. Eight commodities, including laboratory supplies, basic maintenance items, copier paper, mattresses, audio/visual equipment, print services, bulk scanning, and personal computers are being purchased through state government as of FY 2012-13. Office supplies will be added to the strategic sourcing initiative in early FY 2013-14.

Over the past three years, 13 UNC campuses have implemented North Carolina-based company SciQuest's E-Procurement tool that enables fully integrated business-to-business electronic commerce transactions. Immediate cost avoidance savings have been realized as campuses leverage common maintenance contracts and reduce transaction processing times. Going forward, significant catalog enablement and vendor rebate savings will be achieved as initiative becomes fully operational.

3. Non-instructional personnel costs — The University conducts ongoing span-of-control evaluations to reduce excess layers of management. The UNC General Administration and Office of State Budget and Management project team benchmarked staffing ratios of IT, human resources, budget and finance, and educational administrator personnel across the system. All benchmarks also evaluate UNC institutions against external organizations of similar size. The current analysis does not compare organizational performance (as measured by outputs or outcomes), and therefore does not assess whether a given staffing group performs more efficiently than another. Going forward, General Administration will work with the campuses to evaluate this information more closely to determine whether efficiencies may be implemented.

East Carolina University | Board of Trustees
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Agenda Item	III. Enterprise Risk Management Report a. Top Risks AY 2013-2013
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East Carolina University | Board of Trustees
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Session	Audit
Responsible Person	Mr. Tim Wiseman
Agenda Item	III. Enterprise Risk Management Report b. ERM Activities Update
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INFORMATION PAPER

SUBJECT: Enterprise Risk Management (ERM) Update for the BOT-A Committee September 2013 Meeting

1. Purpose. To advise BOT-A committee members of significant ERM and Chief Risk Officer (CRO) activities from the past three months and those planned or anticipated for the next three months.

2. Action Recapitulation:

   a. Significant ERM/CRO Activities from the Past Three Months:

   - Re-Admissions Risk Case Reviews and University Behavioral Concerns Team Actions
   - Quarterly ERM Committee Meeting (July) and Related Actions/Activities
   - ERM Risk Survey Results Analysis and Prioritization Exercise
   - Risk Management Plans (Updating/Developing)
   - ERM Orientation to BOT-A Chair
   - '12-'13 ERM Top Risks Presentation to Executive Council and BOT-A
   - ERM Consultations and Inquiries – Various Departments
   - Federal/Governmental ERM Summit – Arlington, VA
   - SetOff Debt Collection Act Hearings - Multiple

   b. Significant ERM/CRO Activities Next Three Months:

   - Quarterly ERMC Meeting (Oct)
   - URMIA Conference (Oct)
   - 2013-2014 ECU-Hosted Risk Mgmt and Safety Symposium Options/Planning
   - '12-'13 ERM Top Risks Management Plans Review – Executive Council
   - Preparation of '13-'14 ERM Risk Survey
   - ERM Roundtable – Raleigh (Nov)
   - Continued Development of ERM Metrics/Measurements
   - ERM Consultations/Research/Inquiries – Various Departments

3. Other:
   - AVC for ERM is pursing Associates in Risk Management + ERM (ARM-E) designation for professional development

ACTION OFFICER: Tim Wiseman
Assistant Vice Chancellor for ERM/Chief Risk Officer
252-737-2803
Spilman Bldg, Room 207B

Enterprise Risk Management Committee Meeting Themes

(As of 7/29/2013 – Subject to Change)

	ERMC	Date	Guest Speaker/Lead	Theme
2013	1st Qtr	Feb 27	Risk Workshop Part 1/Info Security & Privacy Risk Update	Operational
	2nd Qtr	May 1 (1:30 p.m.)	Risk Workshop Part 2	Operational
	3rd Qtr	July 31	Dir of Emergency Svcs	Operational
	4th Qtr	Oct 23	Internal Auditor/ERM Director - Duke University	Operational/ Strategic

Risk Categories: Strategic, Operational, Financial, Compliance, Reputational

Enterprise Risk Management Committee Meeting Themes

(As of 7/29/2013 – Subject to Change)

	ERMC	Date	Guest Speaker/Lead	Theme
2014	1st Qtr	Feb 12	Attorney-Legal Services / News and Communications	Compliance/ Reputational
	2d Qtr	Apr 23	Risk Workshop / HR & Univ Policy Committee	Operational
	3rd Qtr	July 23	A&F / Fin Svcs / IA	Financial
	4th Qtr	Oct 22	Compliance Officer Panel	Compliance / IT

Risk Categories: Strategic, Operational, Financial, Compliance, Reputational

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Session	Audit
Responsible Person	Dr. Nicholas Benson

Agenda Item	IV. Brody School of Medicine Compliance and HIPPA Prevacy Report
	    a. HIPPA Privacy Policies
	    b. ICD-10 Implementation

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East Carolina University Board of Trustees Audit Committee

Briefing Sheet – September 19, 2013

Nicholas Benson, MD, MBA, Associate Vice Chancellor for Healthcare Regulatory Affairs

ICD-10 Conversion

- For years, the U.S. has followed the processes of ICD-9 (International Classification of Diseases) for all patient care billing and reimbursement – the law of the land.
    o Used to code the diagnosis of all diseases.
    o ICD-9 has some 24,000 codes; ICD-10 has over 150,000 codes, bringing much greater specificity and detail.
    o ICD-10 has been adopted by the World Health Organization (WHO) and already implemented in many other nations as far back as 1995.
    o Is intended to help with clinical analysis of care and with population health measures.
- As of October 1, 2014, all patient care billing and reimbursement in the nation must convert to ICD-10.
- There are many layers of complexity to this conversion: Will the providers be ready to include additional detail in the patient record? Will the billing process be ready to appropriately code each encounter? Will the insurance companies be ready to receive the new diagnosis codes? Will there be unforeseen backlogs in the billing process, creating cash flow problems ranging from a nuisance to calamity?
- ECU Physicians has hired a highly experienced expert in billing management and coding to lead our effort to prepare for ICD-10.
- ECU Physicians is partnering with Vidant to outsource the training for our providers, clinical staff, and billing staff, starting this fall). Providers, for the most part, will need to be trained both on in-hospital coding and ambulatory care coding.
- ECU Physicians plans to start coding in both ICD-9 and ICD-10 several months before October 2014 to test our readiness and eliminate bottlenecks.

Meaningful Use Incentive Program

- To stimulate use and acceptance of electronic health records (EHRs) across the nation, the Centers for Medicare and Medicaid (CMS) were funded by Congress thru the ARRA bill to create the Meaningful Use program (MU).
- CMS is defining a multitude of parameters that show if a provider is using the EHR in a meaningful way. There are even layers of MU measures: core, required core, menu, quality, etc.
- The intent is to help cover some costs that providers and hospitals incur in converting from paper records to an EHR.
- Each provider must attest individually to their meaningful use of the EHR.

- ECU Physicians providers began attesting in FY2013, and received some $4 million. These funds were retained by ECU Physicians to partially offset the start-up costs incurred in transitioning to the current EHR, which we use in concert with Vidant Health.
- The incentive payments may continue for up to five more years, though at much smaller amounts.
- For providers who do not attest to MU, CMS will start to levy penalties in Medicare reimbursement in 2015.
- All of these incentive payments are reviewable by CMS or the Office of the Inspector General. The ECU Physicians Office of Clinical Information Technology is keeping a file for each provider that documents each step in the attestation process for each year, for use in case of audit.

HIPAA Privacy Policies Updated

The HIPAA Omnibus Update was published by U.S. Health & Human Services in January 2013, with an effective date of March 26, 2013 and an enforceable date of September 23, 2013. Part of the update resulted in the need for a general overhaul of ECU's existing HIPAA Privacy Policies. The rework was done by the Interim HIPAA Privacy Officer, reviewed through the HIPAA Steering Committee, and forwarded to the Executive Council for approval as Interim PRRs. Additional faculty review will be conducted prior to posting as final PRRs. A variety of forums will be used to educate faculty, staff, and students about the changes.

Privacy-0001: Notice of Privacy Practices
Privacy-0002: Sanctions
Privacy-0003: Privacy Complaint Process
Privacy-0004: Designated Record Set
Privacy-0005: Access to Protected Health Information
Privacy-0006: Request for Restrictions of Protected Health Information
Privacy-0007: Right to Amend Records
Privacy-0008: Confidential Communication
Privacy-0009: Authorization to Use/Disclose Protected Health Information
Privacy-0010: Permitted Uses and Disclosures of Protected Health Information
Privacy-0011: Accounting for Disclosures of Protected Health Information
Privacy-0012: Minimum Necessary Uses, Disclosures of and Requests for Protected Health Information
Privacy-0013: De-Identified Information
Privacy-0014: Use/Disclosure of Psychotherapy Notes
Privacy-0015: Use/Disclosure of Protected Health Information for Marketing
Privacy-0016: Use/Disclosure of Protected Health Information for Fundraising
Privacy-0017: Business Associates
Privacy-0018: ECU HIPAA Training
Privacy-0019: Limited Data Set
Privacy-0020: Breach Notification
New Privacy Policy: Use/Disclosure of Protected Health Information for Sale of PHI

ICD-10 Dispatch

ECU PHYSICIANS

How Will ICD-10-CM Affect Clinical Documentation?

In preparation for the October 1, 2014, transition to ICD-10-CM, there's been a good deal of discussion with respect to the number of diagnosis codes that will be available (approximately 69,000) and how this level of specificity will affect clinical documentation. Just as with ICD-9-CM, complete documentation is essential for the accurate selection of the most specific code to identify a diagnosis, symptom or condition.

ICD-10 Clinical Concepts: Not Currently Captured by ICD-9

Many providers are worried that documenting for ICD-10 will be more involved and require more work in gathering information about a patient in order to support the ICD-10 code. Clinical concepts found in ICD-10, in most cases, are not new to providers. The significant difference is that with ICD-10, there will be a way to identify the specificity of a patient's condition that did not exist with ICD-9-CM. It is recognized that many clinicians are already capturing this information during a patient's assessment to support the level of specificity available in ICD-10. In fact, clinicians may already be documenting it! The following are examples of "qualifiers" that are found in ICD-10-CM.

- Initial Encounter, Subsequent Encounter, or Sequelae
- Acute or Chronic
- Right or Left
- Normal Healing or Delayed Healing
- Nonunion or Malunion

As we move closer to the implementation deadline in 2014, providers and coding staff should begin to make an assessment of current documentation practices, and identify areas that may require some improvement. More on areas to improve and how to make those changes will be coming soon!

September 2013

ICD-10-CM Conversion Contact

Charlotte E Price
ICD-10 Project Coordinator
Phone: 252-328-9250
Email: pricec@ecu.edu

TOP 10 Medical Conditions Billed by ECU Physicians*

10. 724.2 Lumbago……………………………………………..6,774

 9.   427.31 Atrial Fibrillation………………………………….7,467

 8.   465.9 Acute Respiratory Infection, unsp. site…….7,566

 7.   585.6 End Stage Renal Disease…………………………7,860

 6.   250.02 Type II DM w/o compl, uncontrolled………8,708

 5.   786.05 Shortness of Breath…………………………….9,223

 4.   414.00 Coronary Atherosclerosis, unsp. vessel….9,506

 3.   401.9 Essential Hypertension, unspecified………18,870

 2.   786.50 Chest Pain, unspecified………………….19,848

 ⭐ **1.   250.00 Type II DM w/o compliance**……………**30,674**

*For services billed 07/01/2012 though 04/30/2013

Important things to remember:

1. Vidant Health **Stage I** changes to the EHR is scheduled for September 13, 2013. This planned change is to prepare for the full implementation of ICD-10 for the fall of 2014.
2. Provider ICD-10 training availability will begin October 2013.
3. Coder services training for ICD-10-CM to be announced soon! Stay tuned.

Implementation date for ICD-10-CM is October 1, 2014.

September 2013

East Carolina University | Board of Trustees
Audit Committee Meeting | September 19, 2013

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East Carolina University | Board of Trustees
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Session	Audit
Responsible Person	Dr. Ron Mitchelson
Agenda Item	V. Research Compliance Report
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ECU:
Office of Research Integrity & Compliance 2013

Vice Chancellor for Research & Graduate Studies
Mitchelson

Director
Office of Research Integrity and Compliance
Epley

Associate Director
Human Research Integrity
Sparrow

Support Specialist
Office of Research Integrity and Compliance
Hardee

Assistant Director
Research Compliance Administration
Sanders

Program Specialist
Research Compliance Administration
New*

*Director of ORCA eliminated

Research Liaison
HIPAA Privacy
Matos

Support Associate
HIPAA Privacy
Duncan

Support Associate
Human Research Integrity
Conrad

Assistant Director
Human Research Integrity
Briley

Program Specialist
Human Research Integrity
Gilbird

East Carolina University | Board of Trustees
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